

Department of Revenue
Application Access Security System
Delegated Authority Guidelines

Delegated authority is the process in which a DOR manager or supervisor can authorize, through the Application Access Security System, one employee to perform similar job functions for another employee, when necessary. Managers and supervisors shall ensure that the employee, who is granted delegated authority, is in a like job function with the same or greater responsibilities than the user for whom they have been delegated to perform the job responsibilities for. For example, a Revenue Examiner can be a delegate for an Accountant or another Revenue Examiner, but not for a Branch Manager. Also, a Branch Manager can be a delegate for a Section Supervisor, but not a Division Director.

A. Use of Delegated Authority

Delegated authority shall be used for the following reasons:

1. When an employee goes on medical leave or takes an extended leave of absence.
2. When an employee goes on vacation.
3. To clean up outstanding files requisitioned from Central Files, JVs, or bills (audit reports) when an employee is on an extended medical leave, transfers to another area of the DOR, or terminates employment with the DOR.

Note: Managers and supervisors must ensure that employees complete all pending transactions, if adequate notification about the leave or termination has been received. Under no circumstances should pending transactions remain unresolved for more than two weeks.

4. To assist in the elimination of backlogs.
5. To allow the Commissioner of the Department of Tax Administration to approve transactions prepared by the Ombudsman, which hierarchically should be approved by the Commissioner of the DOR.

Note: Since the Commissioner of DOR will not approve documents in any of the applications, an exception will be made so that documents created by the Ombudsman will flow directly to the Commissioner of Tax Administration. This will eliminate the need for delegation for this purpose.

B. Delegated Authority Time Limit

Managers and supervisors shall request delegated authority only for the period of time that is necessary; therefore, the Application Access Authorization Form must have a delegate begin date and end date. However, for internal control purposes, the maximum time limit for delegated authority **shall not exceed one year**. The Security Office personnel shall return the Application Access Authorization Form to the

Department of Revenue
Application Access Security System
Delegated Authority Guidelines

maximum time limit for delegated authority shall not exceed one year. The Security Office personnel shall return the Application Access Authorization Form to the applicable managers or supervisors, if the delegated authority is requested for more than year without an approved exception, as outlined in Section E.

C. Mainframe Systems Which Allow Delegated Authority

Three mainframe systems under the control of the Application Access System allow the use of delegates:

1. File Requisition System – the delegate is allowed to requisition documents from Central Files, return documents, and transfer documents to another DOR employee. The File Requisition System will show the user's name, rather than the delegate's name, as the individual requisitioning, returning, and transferring the documents.
2. Journal Voucher System – the delegate is allowed to perform the same job duties (**preparer or approver**) as the user whom they are assigned the delegate for. The delegate also has the same approval authority limit as the user. **Therefore, a user can only be assigned as a delegate for someone who has the same job duties in the JV System. The Security Office can not process the request for delegation if it would result in a user being able to both prepare and approve a journal voucher.**
3. Compliance and Receivable System (CAR) – An “Approver” delegate is allowed to approve transactions up to his/her authorized approval authority amount, regardless of the approval amount of the user for which they have been assigned as a delegate. A delegate's authorized authority for Process Pending Transactions, such as audit reports and maintenance adjustments, is the same authority as the user.

D. Removal of Delegated Authority

The Security Office shall maintain a tickler file of the Application Access Authorization Forms with delegated authority. Once the delegate's end-date has expired, Security Office personnel will access the Application Access System to remove the delegate's user ID, begin-date, and end-date from the applicable mainframe system. The Application Access Authorization Forms will then be placed in the appropriate permanent file for audit purposes.

E. Exceptions to Delegated Authority Guidelines

The Executive Director of the applicable division must submit a written justification to the Commissioner of the DOR for approval to deviate from the delegated authority guidelines.

Department of Revenue
Application Access Security System
Delegated Authority Guidelines

The Security Office personnel shall retain a file of all approved exceptions to the established guidelines for internal control and audit purposes.